



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

**Internal Audit Section**  
1520 Market St., Suite 3005  
St. Louis, Missouri 63103-2630  
(314) 657-3490  
Fax: (314) 552-7670

July 14, 2015

Honorable James W. Murphy, Sheriff  
Civil Courts Building  
10 North Tucker Blvd, 8<sup>th</sup> Floor  
St. Louis, MO 63101-2044

Re: Observation of Delinquent Land Tax Sales (Project# 2015-RR10)

Dear Sheriff Murphy:

Enclosed is a report of the review of the Delinquent Land Tax Sales auction process conducted by the Sheriff's Office from May 19, 2015 to May 21, 2015. The objectives of this observation and review were to determine if:

- Land sales transactions and proceeds were accurately recorded, reported and safeguarded.
- The land sales process was performed in compliance with applicable Missouri State Statutes, with applicable policies and procedures of the City of St. Louis and the Sheriff's Office.

Based on our observation and review, we had no concerns and it does appear that:

- Land sales transactions and proceeds were accurately recorded, reported and safeguarded.
- The land sales process was performed in compliance with applicable Missouri State Statutes, with applicable policies and procedures of the City of St. Louis and the Sheriff's Office.

The review was made under authorization contained in Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

We appreciate the cooperation and support received from your management and staff during the review. If you have any questions, please contact our office at (314) 657-3490.

Respectfully,

Dr. Ishmael Ikpeama  
Internal Audit Supervisor

Cc: Wendy Rohrbach, Deputy Sheriff